

E-Filed 6/11/07

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9 **E-FILING**

10 **UNITED STATES DISTRICT COURT**
 11 **NORTHERN DISTRICT OF CALIFORNIA**
 12 **SAN JOSE DIVISION**

LAW OFFICES
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 ONE EMBARCADERO CENTER, 8TH FLOOR
 SAN FRANCISCO, CALIFORNIA 94111-3629

13 UNITED STATES OF AMERICA,

CASE NO. C-06-4411 JF

14 Petitioner,

**STIPULATION TO CONTINUE
 HEARING AND [Proposed] ORDER
 THEREON**

15 v.

16 RAYMOND ONG,

Date: June 15, 2007

17 Respondent.

Time: 9:00 a.m.

Crtrm.: # 3, 5th Floor

San Jose, California

Judge: The Honorable Jeremy Fogel

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 20 IT IS HEREBY STIPULATED AND AGREED by and between the Petitioner, the United
 21 States of America, and the Respondent, Raymond Ong ("Mr. Ong"), by and through the signatures
 22 of their respective counsel as set forth below, that the hearing scheduled to occur on Friday, June
 23 15, 2007, at 9:00 a.m., shall be continued to Friday, August 31, 2007, at 9:00 a.m. The bases for
 24 this stipulated continuance are as follows:

25 1. Mr. Ong has produced all documents in response to the administrative Internal
 26 Revenue Service Summons served upon him that is the subject of this action.

27 2. The underlying Summons is a collection Summons, in that it calls for information
 28 related to the assets of Mr. Ong, so that the Internal Revenue Service can determine, *inter alia*,

1 whether he has an ability to pay the federal taxes assessed against him. However, the taxes
2 assessed against Mr. Ong are based on Substitutes for Return prepared by the Internal Revenue
3 Service, as he did not himself file returns for the relevant years.

4 3. As he advised the Court, it is Mr. Ong's intention to file returns for each of the
5 years for which he did not previously do so, in order to properly and accurately report his income,
6 deductions and the amount of taxes due. Mr. Ong is continuing in the process of accumulating the
7 documentation necessary to prepare such returns.

8 4. Because Mr. Ong did not retain copies of various documents necessary for the
9 preparation of these returns, he has been required to seek out duplicate originals from various
10 sources. He has made requests to all relevant sources, and is continuing to slowly receive copies
11 of the requested documents. Despite his diligent efforts in this regard, it has taken longer than he
12 anticipated to receive the requested documents and he has not yet received all documents
13 necessary for the accurate preparation of his returns. Mr. Ong anticipates that he will be able to
14 fully and accurately prepare and file his returns in sixty days.

15 5. Once his returns are filed, Mr. Ong will be prepared to present testimony in
16 response to the summons as to his ability to pay any taxes due reflected on the anticipated returns.

17 6. In addition to the above, Mr. Ong will be unavailable to appear at the hearing on
18 the date currently scheduled, June 15, 2007. He has been advised by his employer that he must
19 travel to Taiwan from June 9, 2007, through June 16, 2007, in order to conduct a critical piece of
20 work for his company.

21 7. In light of the fact that Mr. Ong is diligently working to prepare and file his returns
22 for the relevant years, and the fact that Mr. Ong will be unavailable due to a work commitment to
23 attend the June 15, 2007, hearing, the parties agree that the hearing in this matter presently
24 scheduled for June 15, 2007, should be continued to August 31, 2007, a date after Mr. Ong will
25 have filed his returns. This continuance will also allow sufficient time for the IRS to process the
26 anticipated returns and interview Mr. Ong for collection purposes on the basis of the taxes

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1 reflected due thereon.

2 **IT IS SO STIPULATED.**

3 Respectfully submitted,

4 SCOTT SCHOOLS
United States Attorney

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7 DATED: June 7, 2007 By:

/s/ Thomas Moore
THOMAS MOORE
Assistant U.S. Attorney
Tax Division
Attorneys for Petitioner
United States of America

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11 SIDEMAN & BANCROFT LLP

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13 DATED: June 7, 2007 By:

/s/ Emily J. Kingston
EMILY J. KINGSTON
Attorneys for Respondent
Raymond Ong

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17 **ORDER**

18 Pursuant to the Stipulation of the parties as set forth above,

19 IT IS HEREBY ORDERED that the hearing scheduled for Friday, June 15, 2007, at 9:00
20 a.m., shall be continued to Friday, August 31, 2007, at 9:00 a.m.

21 Dated: 6/11/07

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23 THE HONORABLE JEREMY FOGEL
United States District Judge

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